IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

Writ Petition No.25599 of 2006

Between:

M/s.K.Kumar Raja, Contractor,
Akkayapalem, Visakhapatnam.

.....
PETITIONER

AND

Commercial Tax Officer,
Daba Gardens, Visakhapatnam and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.25599 of 2006

Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

The grievance of the writ petitioner is that he is entitled to refund of excess tax of Rs.29,98,623/- paid by him towards the

assessment year 2002-2003, but, the respondents are not passing necessary orders.

A Counter affidavit has been filed by the respondents admitting that the petitioner was entitled to a refund of Rs.29,98,623/- and an adjustment has been made for an amount of Rs.14,46,564/- and for the balance amount of Rs.15,52,059/-, which is payable to the dealers, necessary refund vouchers have already been issued on 02-02-2007.

The petitioner disputes the adjustment. In these writ proceedings, it will not be possible for this Court to examine the legality of the adjustment. The grievance of the petitioner in this writ petition appears to have been settled. If the petitioner has any grievance as far as the adjustment is concerned, he is at liberty to seek any other remedy that may be available to him in law.

The Writ Petition is, accordingly, disposed of. No costs.

(Bilal Nazki, J)
5th February, 2007

(Nooty Ramamohana Rao, J)

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